(b) if so, what are the details thereof stating the action taken by Government against the erring firms and the officials involved in the matter; and

(c) what measures Government have taken to, plug the loopholes, if any, in the procedure to avoid recurrence of such frauds?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) and (b) In a case relating to the import of components of sports shoes in November, 1985, M/s. Dimple Industrial Corporation, Pvt. Ltd. Nangloi, New Delhi sought clearance of the goods free of duty against an alleged recommendatory letter from the Office of the Joint Chief Controller of Imports & Exports regarding issue of an advance licence and produced two bank guarantees for amounts of Rs. 6 lakhs and Rs. 4 lakhs respectively purported to have been issued by the Janpath branch of Canara Bank. After the clearance of the cargo on suspicion, these documents were verified with the issuing authorities and found to be forged.

A formal Show-cause Notice has been issued to the firm for action under the customs and other allied laws. In the meantime, the duty amount of Rs. 549533.60 on the goods has since been realised from the firm.

The case relating to forgery has been referred to the CBI for investigation and suitable action against the firm.

(c) Instructions already exist for verification of such Bank Guarantees.

**ILO report regarding industrial accidents**

1630. SHRI RAMCHANDRA BHARADWAJ: Will the Minister of LABOUR be pleased to state:

(a) whether a recent ILO report has pointed out that while the labour force in developing countries has increased during the last two decades at the rate of 2 to 3 per cent per year, the industrial accidents increased by 5.3 per cent;

(b) whether it is also a fact that according to a recent report of the Central Labour Institute, Bombay, India figures amongst the countries having highest rates of industrial accidents and over the last 30 years about 36,000 workers were killed and over 6.4 million injured in such accidents in India; and

(c) if so, what specific measures are being taken to effectively tackle this problem?

THE MINISTER OF STATE OF THE MINISTRY OF LABOUR (SHRI P. A. SANGMA): (a) to (c) Information is being collected.

**Variance in the Interpretation of Excise duty**

1631. SHRI RAMCHANDRA BHARADWAJ: Will the Minister of FINANCE be pleased to state:

(a) whether Government's attentions has been drawn to a news item which appeared in the 'Times of India' of the 23rd February, 1986 captioned 'No precise definition of Excise Duty';

(b) if so, what are the details in this regard;

(c) in how many cases the concerned companies have gone to courts due to variance in interpretation of the excise duty provisions by excise authorities in different States; and

(d) what is the amount of excise dues which are still outstanding and how much of these dues are locked up in court cases and how much amount is involved in cases referred to in part (c) above?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI JANARDHAN POOJARI): (a) Yes, Sir.

(b) The news item relates to determination of assessable value and classification of trucks for the purpose of concessional duty. On the first issue, there was divergence in the assessment practice between two Collectorates, which has since been set right. Uniformity has been brought